



Risk Assessment

Fiscal Years 2007-08 and 2008-09

Auditable Areas and Audit Coverage - Retirement Programs

Auditable Areas	Actual			Planned	
	2004-05	2005-06	2006-07	2007-08	2008-09
Actuarial Office					
Annual actuarial valuation					
Benefit and subrogation calculations					
Cost analysis					
Valuation services/Rate smoothing					
Benefit Services Division					
Benefit adjustment process					
Death benefits					
Disability retirement					
Refunds					
Service retirement					
Public agency member earnings					
Customer Service and Education Division					
Customer service - call center					
Customer service - written					
Member education					
Regional offices operation					
Retirement counseling					
Retirement planning seminars and workshops					
Employer Services Division					
Account maintenance					
Communication services					
Compensation review					
Employer Contact Center					
Employer contracts					
Employer payroll reporting					
Membership enrollment					
Public agency member earnings and contributions					
Social Security Administration					
Member Services Division					
Additional Retirement Service Credit purchases (ARSC)					
State Alternate Retirement Program (SARP)					
Annual member statement process					
Community property					
JLVO operations					



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Auditable Areas	Actual			Planned	
	2004-05	2005-06	2006-07	2007-08	2008-09
Retirement estimates					
Service credit elections					
Office of Policy and Program Development					
Research, data gathering and analysis					
Supplemental Income Plans (INVO)					
Accounting and financial reporting for IRC 457 Plan					
Savings Plus deferred compensation program investment options					
Supplemental Contributions Program (SCP)					
State Peace Officers & Firefighters Defined Contribution Plan					